



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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Memorandum

To: John Rataj, Acting Director, CDA

From: Sedrick D. Blake, Internal Audit Executive *SDB*

Date: July 31, 2006

Re: A-133 Audit Review Response – Senior Home Security Inc. d/b/a Home Services, Inc.

A review of the attached A-133 Audit dated April 6, 2006 for the above agency was conducted by this office on July 12, 2006.

The following information is provided:

AGENCY: Senior Home Security d/b/a Home Services, Inc.

AUDIT PERIOD: Calendar Year Ended December 31, 2005

Program Title	Federal CFDA Number	Expenditures For Year Ended 2004	Pass-Through Identifying Number	Major Program
HUD CDBG	14.218	\$699,921	Not Provided by Auditee	Yes

The independent auditors rendered unqualified opinions on both the general-purpose financial statements (GPFS) as well as the report issued on compliance for major programs. The Agency qualified as a low-risk auditee under Section 530 of OMB Circular A-133. However, the report identified two reportable conditions, both of which were found in the previous A-133 audit. The first related to the Agency's GPFS and the other regarded its major federal award program.

- Lack of segregation of duties regarding financial statement presentation.
- The Agency did not adequately document all clients' eligibility.

We recommend this audit be accepted, but CDA should consider additional procedures including fiscal monitoring to ensure the reportable conditions are being rectified. In addition, we encourage CDA to inform the Agency to include the Pass-Through Entity Identifying Number(s) in the future.

If you have any questions concerning the findings of this review, please Dwayne Crandall at 613-7257.

cc: Lorna Alexander